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TRANSMITTAL LETTER

BY HAND DELIVERY

Date: October 6, 2005

To: Thomas E. Irons, Esq.
Hughes & Taosaka
Pauahi Tower, Suite 900
1001 Bishop Street
Honolulu, HI 96813

From: Randolph L. M. Baldemor

Direct Dial: (808) 547-5728

Re: Bert Meyer vs. Matson Navigation Company, Inc., et al., Civil No. 1:04cv 00049JMS-BMK

Copies	Date	Description
1	various	Copies of documents that were previously produced to Plaintiff, deposition transcripts and discovery pleadings (please see attached lists)
1	12/8/04	Freight Tariff No. 14-F
original	10/4/05	Professional Image's Invoice No. Q-574730 in the amount of \$230.79 (copying charges for documents that were previously produced to Plaintiff)
original	10/5/05	Goodsill Anderson Quinn & Stifel's Statement for copying charges in the amount of \$270.00

TRANSMITTED FOR:

- | | |
|---|--|
| <input type="checkbox"/> Your Information and/or Files | <input type="checkbox"/> Your Approval |
| <input type="checkbox"/> Your Signature and Return (Use Black Ink) | <input type="checkbox"/> Your Review and Comment |
| <input type="checkbox"/> Your Signature (Use Black Ink) and Forwarding As Noted Below | <input checked="" type="checkbox"/> Per Your Request |

EXHIBIT P

Thomas E. Irons, Esq.

October 6, 2005

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TRANSMITTED FOR:

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Per Our Conversation

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SEE REMARKS BELOW

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Your Further Necessary Action

REMARKS: Per your request, attached are copies of all documents that have been produced through discovery in this matter. We are producing these documents to you informally with the understanding that you will be participating in the upcoming mediation. In accordance with your agreement to pay for the copying charges, please send your payment of \$230.79 to Professional Image and \$270.00 to our office. In addition, you agreed to provide us with documents in your client's possession which are relevant to this matter. Please provide us with those documents, including applicable insurance policies, at your earliest opportunity prior to the mediation.